

**422.11D Historic preservation and cultural and entertainment district tax credit.**

The taxes imposed under [this division](#), less the credits allowed under [section 422.12](#), shall be reduced by a historic preservation and cultural and entertainment district tax credit allowed under [chapter 404A](#).

[2000 Acts, ch 1194, §10; 2005 Acts, ch 179, §64; 2007 Acts, ch 161, §5, 22; 2007 Acts, ch 165, §4, 9; 2012 Acts, ch 1138, §31; 2014 Acts, ch 1118, §8, 12; 2015 Acts, ch 30, §116](#)

Referred to in [§422.5](#), [§422.16](#)

2014 amendment to section applies to agreements entered into by the department of cultural affairs and an eligible taxpayer on or after July 1, 2014; [2014 Acts, ch 1118, §12](#)

Section amended